

Duty of Sheriff.
Penalty for
default.

No county or
municipal tax.

first day of the month immediately preceding, and pay to the Treasurer the tax here imposed at the time of making such return. It shall be the duty of each sheriff to report to the Treasurer any such company doing business in his county. In case of default of such return and payment of tax, the company shall pay a penalty of one thousand dollars, to be collected by such sheriff as the Treasurer of the State shall designate, by distress or otherwise: *Provided further*, no county, city or town shall be allowed to impose an additional tax, license or fee provided in this section, except the *ad valorem* tax.

SEC. 83. *Tax on corporations.*

Corporations.

Graduated tax.

Penalty.

Foreign corporations, penalty.

No county or
municipal tax.
Proviso.

Corporations not
embraced.

On each and every corporation organized under the laws of this State or doing business in this State, an annual franchise tax in proportion to the amount of its capital stock, according to the following graduated scale, to-wit: On corporations having a capital stock paid in or subscribed of twenty-five thousand dollars or less, five dollars; over twenty-five thousand dollars and not exceeding fifty thousand dollars, ten dollars; over fifty thousand dollars and not exceeding one hundred thousand dollars, twenty-five dollars; over one hundred thousand dollars and not exceeding two hundred and fifty thousand dollars, fifty dollars; over two hundred and fifty thousand dollars and not exceeding five hundred thousand dollars, one hundred dollars; over five hundred thousand dollars and not exceeding one million dollars, two hundred dollars; over one million dollars, five hundred dollars. In addition to the penalties otherwise provided in this act the failure for three consecutive years to pay the franchise tax imposed by this section shall cause a forfeiture of the charter of such defaulting corporation, and its charter in that event shall be and the same is hereby repealed. If such defaulting corporation is a foreign corporation its permission to do business in this State shall be revoked. No county, city or town shall have the power to levy any franchise tax under this section: *Provided*, that the payment of the tax imposed by this section shall not exempt any corporation from the payment of the license taxes levied under Schedule B of this act: *Provided further*, that the tax provided for under this section shall be payable to the State Treasurer: *Provided further*, that this section shall not apply to railroads, banks, building and loan associations, insurance companies, telegraph companies, express companies and telephone companies.

SEC. 84. *On each marriage license one dollar.*

Marriage licenses.

Duty of register of
deeds and sheriff.

The tax on marriage license shall be one dollar, and shall be paid to the register of deeds. It shall be the duty of the register of deeds to render, annually, to the sheriff, on the first Monday in December, sworn statements in detail of taxes received by him